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UNITED STATES BANKRUPTCY COURT	
FOR THE SOUTHERN DISTRICT OF NEW YORK	
	

In re:	Chapter 11 Case No. 07-12148 [BRL]	
ALPER HOLDINGS USA, INC.,	Case No. 07-12146 [DRL]	
Debtor.		

NOTICE OF APPEAL

Ray and Cathy Flake (the "Flake Plaintiffs"), hereby appeal under 28 U.S.C. § 158(a) and Federal Rules of Bankruptcy Procedure 8001 and 8002 from the Memorandum Decision and Order Granting Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed By Flake Plaintiffs [Bankr. Docket No. 123] entered on January 15, 2008. This Notice of Appeal is timely pursuant to Federal Rules of Bankruptcy Procedure 8002 and 9006. In accordance with Federal Rule of

Bankruptcy Procedure 8001(a), the names of all parties to the orders appealed from and the parties to this appeal and the names and addresses of their respective counsel are as follows:

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